2001 DRAFTING REQUEST

Bill

Received: 11/16/2000 Wanted: As time permits For: Scott Gunderson (608) 266-3363 This file may be shown to any legislator: NO May Contact:					Received By: shoveme Identical to LRB: By/Representing: Mike Bruhn Drafter: shoveme Alt. Drafters:			
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Subject: Tax - individual income					Extra Copies:			
Pre To	pic:							
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Topic:								
Income	tax withholding	g requirements,	employees o	of county fair	associations			
Instruc	etions:					•		
Redraft	1999 AB 442, I	LRB -3349						
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Draftin	g History:		-					
Vers.	<u>Drafted</u>	Reviewed	Typed	Proofed	Submitted	Jacketed	Required	
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Subject: **Tax - individual income** Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Income tax withholding requirements, employees of county fair associations

Instructions:

Redraft 1999 AB 442, LRB -3349

Drafting History:

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

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FE Sent For:

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LEGISLATIVE REFERENCE BUREAU

BILL REQUEST FORM

Legal Section, 5th Floor, 100 N. Hamilton St. (608) 266-3561

Use of this form is optional. It is often helpful to talk directly with the LRB attorney who will draft the bill. Use this form only for **BILL** drafts. Attach more pages if necessary.

Date of request:	Legislator or agency requesting this draft:
11/15/00	Gunderson
Name/phone number of person submitting request:	
Mike Bryhn 266-3363	
Persons to contact for questions about this draft	
(names and phone numbers please):	
Mike BRYHN	
Describe the problem, including any helpful	
examples. How do you want to solve the	
problem?	•
Please Re-DRAFT	1999 Assembly Bill 123 (Residency)
E ASSEMBLY BILL 442 (Income tax	withholding for employees of county fair
ASSOC.)	
•	:
If you know of any statute sections that might be	
affected, please list them or provide a marked	
(not re-typed) copy.	
Please attach a copy of any correspondence or mate (not re-typed) copy of any LRB draft, or provide its n	erial that may help us. You may also attach a marked umber (e.g., 1997 LRB-2345/1 or 1995 AB-67):
Decuests are confidential unless stated athenuis	•
Requests are confidential unless stated otherwise May we tell others that we are working on this for you	ie.
If yes, anyone who asks? YES NO	u: 120 24 110
Any legislator? YES NO ONLY the fo	ollowing persons:
Do you consider this urgent? YES NO If	f yes, please indicate why:
le this request of higher missis, they start a	
Is this request of higher priority than other pending r YES \(\sigma\) NO If yes, please sign your name h	
- 120 - 110 ii yes, piease sigii your liame i	1010.

LRB-8349/1 MES: MR LAND

200 4999 ASSEMBLY BILL 442/

September 2, 1999 – Introduced by Representatives Gunderson, Jensen, Ladwig, Porter, Spillner, Kedzie, Albers, Olsen, Kestell, Staskunas, M. Lehman, Pettis, F. Lasee, Ainsworth, Musser, Klusman, Stone, Goetsch, Hahn, Plouff, J. Lehman, Jeskewitz, Grothman, Hasenohrl and Seratti, cosponsored by Senators Farrow, Schultz, Huelsman, Roessler, Cowles and Drzewiecki. Referred to Joint survey committee on Tax Exemptions.

AN ACT to amend 71.64 (8) (b) of the statutes; relating to: the amount of the exemption from income tax withholding requirements for employes of a county fair association.

Analysis by the Legislative Reference Bureau

Under current law, in general, every employer must withhold from an employe's wages an amount that is determined by the department of revenue according to withholding tables that are prepared by the department. Current law exempts from this withholding requirement any county fair association, with regard to an employee who receives less than \$100 annually in wages or salary from the association.

This bill increases the exemption amount to \$300.

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This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.64 (8) (b) of the statutes is amended to read:

ASSEMBLY BILL 442

2) (2)

71.64 (8) (b) This subchapter shall not apply to any county fair association in regard to any employed receiving less than \$100 \frac{\$300}{} annually in wages or salary from the association.

SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

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(END)



STEPHEN R. MILLER

State of Misconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET 5TH FLOOR MADISON, WI 53701-2037

LEGAL SECTION: LEGAL FAX: (608) 266-3561 (608) 264-6948

November 20, 2000

MEMORANDUM

To:

Representative Gunderson

From:

Marc E. Shovers, Senior Legislative Attorney

Re:

LRB-1071 Income tax withholding requirements, employees of county fair associations

The attached draft was prepared at your request. Please review it carefully to ensure that it is accurate and satisfies your intent. If it does and you would like it jacketed for introduction, please indicate below for which house you would like the draft jacketed and return this memorandum to our office. If you have any questions about jacketing, please call our program assistants at 266-3561. Please allow one day for jacketing.

igwedge JACKET FOR ASSEMBLY $\ _$ JACKET FOR SENATE

If you have any questions concerning the attached draft, or would like to have it redrafted, please contact me at (608) 266-0129 or at the address indicated at the top of this memorandum.

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will request that it be prepared after the draft is introduced. You may obtain a fiscal estimate on the attached draft before it is introduced by calling our program assistants at 266-3561. Please note that if you have previously requested that a fiscal estimate be prepared on an earlier version of this draft, you will need to call our program assistants in order to obtain a fiscal estimate on this version before it is introduced.

Please call our program assistants at 266-3561 if you have any questions regarding this memorandum.